The Gap Between Academic Accounting Curricula and Labor Market Requirements in the Age of Artificial Intelligence and Financial Technologies (FinTech): A Prospective Vision

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Abstract:This study aims to examine the gap between academic accounting curricula and the evolving requirements of the labor market in the era of artificial intelligence (AI) and financial technologies (FinTech), adopting a prospective analytical approach. The study employs a descriptive-analytical methodology, drawing on a comprehensive review of peer-reviewed literature indexed in the Scopus database for the period 2020–2024, in addition to international professional reports. Findings reveal that accounting programs in most universities remain confined to conventional frameworks, lacking substantive integration of big data analytics, AI, blockchain, and robotic process automation (RPA), resulting in a widening skills gap between educational outputs and employer expectations. The study concludes with strategic recommendations including the redesign of accounting curricula, the development of strategic academic-industry partnerships, and the updating of program accreditation standards to reflect digital economy requirements. The study offers a comprehensive prospective vision to guide sustainable accounting education policies in line with global professional transformations.

Keywords: Accounting Curricula, Labor Market, Artificial Intelligence, FinTech, Skills Gap, Digital Transformation, Digital Competencies, Accounting Education.

JEL Classification Codes :M41, I23, O33, M42.

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1.Study Introduction

The world is currently experiencing fundamental transformations that are reshaping the global economy and its sectors. Digital technologies have evolved from supportive tools into key drivers of restructuring traditional professions and creating new, unprecedented roles. The accounting profession, long considered a stable pillar of business systems, is among the most affected by this digital shift.

Artificial intelligence and Financial Technology (FinTech) now extend beyond routine tasks to include analytical and strategic accounting functions. Accordingly, accounting graduates are no longer sufficient with traditional skills such as double-entry bookkeeping and financial statement preparation. Instead, they are required to develop digital competencies, including data analytics, machine learning basics, cloud accounting systems, and digital risk assessment (Qasim & Kharbat, 2020).

However, accounting curricula in many universities still lag behind these developments, remaining within outdated structures that do not reflect the demands of the digital era. This has widened the gap between academic outputs and labor market needs, a phenomenon known as the "skills gap" (Pargmann et al., 2023).

This study addresses this gap by examining the mismatch between academic accounting education and labor market requirements in the era of artificial intelligence and financial technologies. It aims to provide practical recommendations to enhance accounting curricula and improve graduates' readiness for the digital labor market (Tavares et al., 2023)

Previous Studies

Qasim and Kharbat (2020), in their study titled "Blockchain Technology, Business Data Analytics, and Artificial Intelligence: Use in the Accounting Profession and Ideas for Inclusion into the Accounting Curriculum", aimed to explore the integration of blockchain, data analytics, and artificial intelligence into accounting curricula in response to rapid technological changes in the profession. The study employed a literature review methodology with systematic analysis of technological trends in accounting education, targeting accounting academics and practitioners in the United States. The findings indicated that current accounting curricula lag behind industry needs and recommended integrating these technologies at introductory, intermediate, and advanced levels, alongside developing faculty competencies in these areas.

Muthaiyah et al. (2021), in their study "Bridging Skill Gaps and Creating Future Ready Accounting and Finance Graduates: An Exploratory Study", examined the digital skills gap in accounting and finance education compared to labor market demands amid the rapid expansion of FinTech. Using an exploratory qualitative approach through interviews, the study was conducted on a sample of accounting and finance firms in Malaysia. The results revealed that over 72% of accounting jobs are at risk of automation and that graduates lack data analytics and financial programming skills. The study recommended a comprehensive curriculum redesign incorporating specialized FinTech courses.

Pargmann et al. (2023), in "Digitalisation in Accounting: A Systematic Literature Review of Activities and Implications for Competences", provided a comprehensive overview of the impact of digitalization on accounting activities and required graduate competencies. Using a systematic literature review (SLR) across multiple European studies, particularly in Germany,

Austria, and Switzerland, the findings showed increasing automation of routine tasks and growing demand for non-routine analytical roles requiring digital and critical thinking skills. The study emphasized the need to align accounting education with these transformations.

Tavares et al. (2023), in "Challenges of Education in the Accounting Profession in the Era 5.0: A Systematic Review", investigated the challenges and opportunities posed by Industry 5.0 and Society 5.0 for accounting education. Based on a systematic review of Scopus and Google Scholar databases, with a focus on European contexts, the study highlighted the urgent need for stronger collaboration between academic institutions and industry to ensure effective reskilling of accounting graduates. It stressed that higher education institutions must play a leading role in responding to digital transformation challenges.

Abdullah and Almaqtari (2024), in "The Impact of Artificial Intelligence and Industry 4.0 on Transforming Accounting and Auditing Practices", examined the impact of artificial intelligence, Industry 4.0 readiness, and the Technology Acceptance Model (TAM) on accounting and auditing practices. The study adopted a survey-based approach using structural equation modeling (SmartPLS) on a sample of 228 respondents from Yemen and neighboring Arab countries. The findings confirmed that artificial intelligence, big data analytics, and cloud computing significantly improve accounting and auditing quality. The study recommended establishing regulatory frameworks to facilitate technology adoption in the accounting sector.

Tiron-Tudor et al. (2022), in "Emerging Technologies' Contribution to the Digital Transformation in Accountancy Firms", explored how emerging technologies such as blockchain, artificial intelligence, and robotic process automation contribute to digital transformation in accounting firms. Using literature and professional report analysis, the study covered accounting firms in Romania and other European countries. The results showed that these technologies are reshaping traditional accounting roles and increasing demand for analytical and strategic skills, recommending that accounting education programs adapt accordingly.

Distinctiveness of the Current Study

Despite the richness of previous literature, the current study is distinguished by several key contributions. It adopts an integrated forward-looking perspective that combines diagnosis of the current situation with the development of future scenarios for accounting education in the context of artificial intelligence and FinTech. Unlike most prior studies, it addresses methodological, legislative, and institutional dimensions simultaneously rather than focusing on a single aspect. Furthermore, it seeks to develop practical and applicable frameworks suitable for both Arab and international academic contexts, thereby providing a meaningful contribution to the advancement of research in this field..

Research Problem

The research problem lies in the widening gap between academic accounting curricula and labor market requirements amid accelerating digital transformation. This transformation has reduced the need for traditional routine accounting tasks while increasing demand for advanced digital competencies that were previously not prioritized in academic programs.International studies have reported growing employer dissatisfaction with graduates' readiness to operate in digital work environments (Muthaiyah et al., 2021). In fact, reports indicate that more than 72% of traditional accounting jobs are at risk of automation, while most academic curricula still rely on

outdated accounting models developed decades ago.Accordingly, the main research question is formulated as follows:

What is the extent of the gap between academic accounting education curricula and labor market requirements in the era of artificial intelligence and financial technologies, and what forward-looking perspective can bridge this gap?

From this main question, the following sub-questions are derived:

1. What is the current state of accounting curricula in universities and their alignment with digital transformation?
2. What skills and competencies are required in the accounting labor market in the era of AI and FinTech?
3. What is the nature and dimensions of the gap between accounting education outcomes and labor market needs?
4. What are the main challenges hindering the modernization of accounting curricula?
5. What strategic foresight model can be proposed to develop accounting education in light of AI and FinTech requirements?

Research Hypotheses

H1: There is a gap between academic accounting curricula and labor market requirements in the context of digital transformation.

H2: Financial technologies (FinTech) and artificial intelligence significantly reshape professional accounting competency requirements.

H3: There is a positive relationship between the alignment of academic curricula with digital technologies and the employability of accounting graduates.

H4: Partnerships between academic institutions and the professional sector act as a mediating factor in narrowing the skills gap between accounting education and labor market demands.

Research Objectives

1. To diagnose the current state of accounting curricula and identify gaps in adapting to digital transformation.
2. To identify the actual requirements of the accounting labor market in light of AI and FinTech developments.
3. To measure the extent of the skills gap between educational outputs and employer expectations.
4. To identify institutional, structural, and knowledge-based challenges hindering curriculum development.
5. To propose a strategic foresight framework for developing accounting education with actionable recommendations.

Significance of the Study

This study contributes to the academic literature on the future of accounting education by providing an integrated analytical perspective grounded in contemporary theoretical frameworks addressing the skills gap. It offers a reference model for future research on accounting curriculum reform in both developing and developed contexts, and enriches the academic debate on accreditation standards for accounting programs in the digital economy.

Practically, the study provides a roadmap for policymakers in educational institutions and offers employers and professional bodies a benchmark for defining the expected competencies of

accounting graduates in the digital era. It also guides students toward future skill development pathways, thereby enhancing their employability in a rapidly evolving labor market.

Operational Definitions of the Study

Accounting Academic Curricula: The set of academic courses, educational content, applied activities, and training programs offered by higher education institutions in accounting, aimed at preparing students professionally and scientifically, with emphasis in this study on digital transformation, AI applications, and FinTech integration.

Accounting Labor Market: The professional environment that absorbs accounting graduates across public and private sectors, requiring advanced cognitive, technical, and digital skills aligned with modern accounting transformations driven by digitalization and financial innovation.

Artificial Intelligence (AI): Computer-based systems capable of simulating human cognitive abilities such as machine learning, deep learning, and natural language processing, used in automating accounting processes, analyzing financial data, and enhancing decision-making efficiency.

Financial Technologies (FinTech): Digital tools and innovative applications that leverage technology to develop financial and accounting services, including blockchain, cryptocurrencies, electronic payment systems, cloud platforms, and intelligent financial analytics tools, reshaping modern accounting practice.

Skills Gap: The measurable difference between competencies provided by current academic accounting programs and the technical, digital, and professional skills required by the labor market in light of AI and FinTech transformations.

Future Accountant Digital Competencies: An integrated set of technical, cognitive, and behavioral skills required for accountants to operate effectively in digital environments, including big data analytics, AI applications, FinTech systems, financial cybersecurity, and technology-driven strategic thinking.

Research Methodology

The study adopted a descriptive-analytical approach supported by a narrative review method, as it represents the most appropriate framework for analyzing the gap between accounting academic curricula and labor market requirements in light of rapid transformations driven by artificial intelligence and FinTech. It also supports the development of a forward-looking perspective based on recent scientific evidence.

First: Criteria for Selecting Studies

The researchers applied a set of scientific criteria to ensure the quality and relevance of the selected studies, as follows:

1. Time relevance: Limiting studies to those published between 2020 and 2024, as this period reflects the most recent developments in AI and FinTech.
2. Direct thematic relevance: Including studies addressing one or more of the following topics:
    - Development of accounting education
    - Skills gap between educational outcomes and labor market needs
    - Applications of artificial intelligence in accounting and auditing
    - Role of FinTech in reshaping the accounting profession
3. Scientific quality: Selecting only peer-reviewed studies indexed in internationally recognized academic databases.

4. Full-text availability: Excluding studies without full access or with insufficient methodological clarity.

Second: Keywords Used in the Search

The researchers used a set of structured keywords, including:

- Accounting Education
- Accounting Curricula
- Labor Market Requirements
- Skills Gap
- Artificial Intelligence in Accounting
- FinTech and Accounting
- Digital Competencies
- Future of Accounting Profession

Boolean operators (AND / OR) were used to enhance search accuracy and coverage.

Third: Databases Used

The study primarily relied on the Scopus database due to its scientific credibility, wide coverage of high-quality peer-reviewed journals, and up-to-date publications in accounting, education, and digital transformation fields. Scopus was specifically selected to ensure methodological consistency and reliability of findings.

Fourth: Number of Retrieved and Selected Studies

The initial search yielded a number of relevant studies. After applying the inclusion and exclusion criteria, six (6) key studies were selected. These studies were characterized by high relevance and scientific quality and formed the analytical foundation of the present research due to their comprehensive coverage of the main dimensions of the topic.

Fifth: Method of Analysis

The study employed a narrative review approach by analyzing and comparing the findings of the selected studies and classifying them into key thematic areas, including:

- The current state of accounting curricula and their alignment with digital transformation.
- Labor market requirements in the era of AI and FinTech.
- The nature of the gap between educational outputs and market needs.
- Challenges facing accounting curriculum development.
- A proposed forward-looking framework for accounting education development.

Study Limitations

First: Spatial Limitation

The study covers higher education institutions and accounting labor markets at an international level, focusing on literature from diverse regions, including Europe, North America, Asia, and the Arab region.

Second: Temporal Limitation

he review is limited to studies published between 2020 and 2024, a period characterized by accelerated adoption of artificial intelligence and FinTech in the accounting sector.

Third: Conceptual Limitation

The study focuses on core concepts related to accounting education, accounting labor markets, digital competencies, and the skills gap in the context of AI and FinTech.

Fourth: Methodological Limitation

The study is limited to analyzing available literature and professional reports indexed in recognized academic databases and does not include primary field data collection.

Study Path

The Current State of Accounting Curricula in Universities and Their Alignment with Digital Transformation

A careful examination of accounting curricula worldwide reveals a clear contradiction: while the accounting profession is undergoing rapid and fundamental transformation, most academic programs remain anchored in traditional structures that lack meaningful integration with digital era requirements.

Several studies confirm that university accounting curricula continue to focus heavily on double-entry bookkeeping, traditional auditing, and paper-based financial reporting. In contrast, major professional bodies such as the American Institute of Certified Public Accountants (AICPA) and the Chartered Institute of Management Accountants (CIMA) emphasize that many graduates are not exposed to the core technologies used in modern accounting and auditing practice (Muthaiyah et al., 2021)Pargmann et al. (2023) further highlight that accounting education lacks sufficient digital specialization. Routine tasks that dominate many curricula are increasingly subject to full automation, while non-routine analytical tasks—requiring advanced digital competencies—are gaining importance but remain underrepresented in academic programs.

This issue is further compounded by the fact that many faculty members themselves lack adequate digital competencies to teach emerging technological content. The problem extends beyond content to the underlying educational philosophy. Traditional accounting programs are still based on a descriptive accounting model focused on recording past events, whereas modern digital environments require predictive and prescriptive accounting approaches that support decision-making and future-oriented analysis. This philosophical gap results in graduates entering the labor market with outdated cognitive frameworks that are not aligned with current professional demands.

Labor Market Requirements in the Era of Artificial Intelligence and FinTech

Job advertisements in leading global firms clearly reflect a redefinition of the ideal accountant. Digital competencies are no longer optional but essential requirements. Based on analysis of job postings, key demanded skills include proficiency in data analytics tools such as Power BI, Tableau, and Python, strong knowledge of Enterprise Resource Planning (ERP) systems, experience with Robotic Process Automation (RPA), and practical understanding of AI applications in auditing.

FinTech technologies are also reshaping the accounting profession by introducing cloud accounting platforms, digital payment systems, cryptocurrencies, and blockchain-based environments that require specialized knowledge in system operations, risk assessment, and regulatory compliance (Abdullah & Almaqtari, 2024).

Recent reports indicate that large financial institutions increasingly prefer “hybrid accountants” who combine traditional accounting expertise with digital and technological capabilities. However, this does not diminish the importance of soft skills. Rather, the modern labor market demands an integrated combination of technical and human competencies. Accountants capable of analyzing large datasets using AI tools and translating them into strategic

insights for decision-makers are those most likely to succeed in future labor markets (Tiron-Tudor et al., 2022).

The Gap Between Accounting Education Outputs and Labor Market Needs

The gap between accounting education and labor market requirements appears across multiple interconnected levels. At the content level, most curricula lack specialized courses in big data analytics, artificial intelligence applications, financial cybersecurity, and FinTech systems, despite their high demand in the labor market.

At the pedagogical level, traditional passive learning methods still dominate over experiential learning, digital projects, and simulation-based training. At the competency level, graduates often show weaknesses in analytical thinking and in solving complex accounting problems within dynamic digital environments (Qasim & Kharbat, 2020).

Evidence from multiple studies indicates a significant mismatch between employer expectations and graduate capabilities, particularly in data analytics, AI applications, and cloud accounting systems. Additionally, graduates often overestimate their digital competencies, further widening the gap between self-perception and employer expectations. This dual gap requires comprehensive structural solutions rather than superficial reforms.

Tavares et al. (2023) also emphasize that many academic institutions fail to establish effective partnerships with industry, limiting curriculum updates to surface-level adjustments rather than deep structural and philosophical reform. Furthermore, slow accreditation cycles hinder the ability of academic programs to keep pace with rapid technological change.

Challenges Facing the Modernization of Accounting Curricula

Challenges to accounting curriculum reform are both internal and external. Internal challenges include limited digital competencies among faculty members, resistance to change within academic departments, insufficient funding for technological infrastructure, and bureaucratic constraints in curriculum redesign and accreditation processes.

External challenges include the mismatch between slow academic update cycles and the rapid evolution of labor market technologies, lack of modern accreditation standards requiring digital competencies, weak industry-academia collaboration, and limited availability of reliable empirical studies on labor market needs (Muthaiyah et al., 2021).

An emerging challenge is the ethical and pedagogical role of artificial intelligence in education itself. While AI offers opportunities for personalized learning and self-directed education, it also raises concerns regarding academic integrity and the redefinition of authentic assessment in an era where large language models can complete student assignments (Pargmann et al., 2023).

A Foresight Vision for Developing Accounting Education in the Era of AI and FinTech

The researchers propose that the development of accounting education in light of artificial intelligence and FinTech requires a comprehensive foresight vision built on three interrelated strategic pillars aimed at restructuring accounting education to align with future professional demands.

First: Fundamental Redesign of accounting curricula should move beyond partial reform toward full structural redesign. The goal is to shift from a traditional knowledge-transfer model to an interactive, application-based learning model within advanced digital environments. This includes integrating compulsory courses in financial data analytics, Python programming for

accounting, blockchain technologies, and AI applications in auditing, alongside project-based learning and digital simulation approaches.

Second: Building Sustainable Strategic Partnerships Between Universities and the Labor Market Effective alignment between education and professional requirements requires strong and sustainable partnerships between higher education institutions, accounting firms, financial organizations, and regulatory bodies. This includes establishing active advisory boards, designing structured internship programs, and integrating field training with academic content to ensure continuous curriculum updating aligned with technological and professional developments.

Third: Developing a Digital Competency Assessment and Accreditation System Curriculum reform alone is insufficient without modern assessment systems that measure students' real digital competencies. This requires developing competency-based evaluation tools, digital skill performance indicators, and international accreditation standards that mandate the inclusion of core digital components within accounting programs.

In light of these pillars, the future of accounting education will not be defined merely by knowledge transmission, but by its ability to produce digitally competent accountants who are adaptable, flexible, and capable of operating effectively in a rapidly evolving technological environment.

Table 01. A Comparative Framework Between Traditional Academic Accounting Curricula and the Requirements of the Digital Labour Market in the Era of Artificial Intelligence

Financial Technologies Comparative Dimension	Traditional Academic Curricula	Digital Labour Market Requirements	Resulting Skills Gap
Knowledge Content	Focus on financial accounting, manual auditing, and historical reporting.	Integration of big data analytics, artificial intelligence, blockchain, and financial technologies (FinTech).	Limited knowledge of emerging technologies and how to apply them in accounting contexts.
Technical Skills	Basic computing skills confined to Microsoft Office suite (Excel, Word).	Proficiency in advanced tools such as Python, Power BI, Tableau, ERP, RPA, and cloud-based accounting systems.	Deficiency in applied digital competencies and the ability to work with intelligent software platforms.
Educational Methodology	Instruction based on theoretical lectures and standardised examinations.	Project-based learning, digital simulation, and real-world data laboratories.	Insufficient practical digital exposure and difficulty replicating modern work environments.
Role of Academic Faculty	Transmitter of traditional accounting knowledge and information.	Digital facilitator and guide for interactive learning and technological innovation.	A digital readiness gap among academics in keeping pace with technological advancement.
Nature of Target Tasks	Recording routine transactions and processing historical data.	Predictive analytics, financial advisory services, and intelligent decision-making.	Unpreparedness for future roles requiring critical and analytical thinking.
Industry Partnership	Limited and irregular engagement with professional bodies and industry stakeholders.	Strategic partnerships, digital field training, and joint advisory boards.	Weak alignment between what is taught academically and what is practised within the industry.
Assessment Mechanisms	Traditional written examinations measuring rote memorisation and	Assessment of digital competencies, micro-credentials, and electronic	Absence of clear benchmarks for measuring future-oriented skills and technological

Financial Technologies Comparative Dimension	Traditional Academic Curricula	Digital Labour Market Requirements	Resulting Skills Gap
	basic comprehension.	portfolios (e-Portfolios).	intelligence.

Source: Compiled by the authors based on a review of relevant academic literature and professional practice reports.

"Table (1) clearly demonstrates the widening gap between the traditional structure of accounting academic curricula and the rapidly evolving requirements of the digital labor market, whether at the level of knowledge content, technical skills, or teaching and assessment methods. This disparity highlights the urgent need to redesign accounting education within an integrated competency-based model grounded in digital skills and sustainable industry partnerships, ensuring the preparation of future accountants capable of adapting to AI-driven and FinTech-enabled work environments."

Study Findings

Based on a comprehensive review and in-depth analysis of the literature and previous studies, the researchers reached the following key findings:

1. A well-documented and significant gap exists between accounting academic curricula and labor market requirements in the context of digital transformation. This gap is particularly evident in the limited inclusion of artificial intelligence, data analytics, and FinTech within most university accounting programs.
2. Emerging technologies—particularly artificial intelligence, robotic process automation, and blockchain—have significantly transformed the nature of accounting work, creating an urgent demand for competencies that were not historically embedded in academic curricula.
3. Accounting graduates exhibit substantial skill deficiencies in applied digital competencies, while employer expectations continue to rise, which is reflected in graduate employability rates and extended adaptation periods after employment.
4. Multiple factors contribute to the persistence of this gap, most notably: slow curriculum development cycles, insufficient digital competencies among faculty members, weak academia–industry collaboration, and the absence of explicit digital requirements in accreditation standards.
5. Strategic partnerships between academic institutions and the business sector have proven effective as a mediating factor in reducing the skills gap; however, such partnerships remain limited and largely unstructured in most contexts.

Recommendations

Based on the above findings, the study presents the following strategic recommendations for relevant stakeholders:

1. Curriculum Redesign: The study recommends a fundamental redesign of accounting curricula to include at least two mandatory courses: (a) Big Data Analytics and Artificial Intelligence in Accounting, and (b) FinTech and its Accounting Applications, with a full curriculum review every three years.
2. Faculty Development: The study recommends intensive professional development programs for accounting faculty focusing on essential digital competencies, alongside strengthened collaboration between academics and industry practitioners.

3. Sustainable Industry Partnerships: The study recommends establishing permanent industry advisory boards linked to accounting programs, including representatives from accounting firms, financial institutions, and regulatory bodies to ensure continuous curriculum alignment with labor market needs.
4. Accreditation Standards Update: Accreditation bodies are encouraged to explicitly require the integration of digital competencies and emerging technologies within accounting programs as a condition for accreditation and renewal.
5. Lifelong Learning and Curriculum Flexibility: The study recommends embedding a culture of continuous learning by integrating modular, updatable learning units beyond fixed curricula and offering flexible learning pathways responsive to rapid technological change.
6. Investment in Digital Infrastructure: The study emphasizes the need for investment in advanced technological infrastructure in higher education institutions, including data analytics labs, specialized software, and digital simulation platforms as essential enablers of effective curriculum modernization.

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